

FISCAL NOTE

TO: Chief Clerk of the Senate
Chief Clerk of the House

FROM: James A. Davenport, Executive Director

DATE: February 14, 1996

SUBJECT: **SB 2375 - HB 2788**

This bill, if enacted, will provide that, in addition to boat motors, other parts, and accessories, the freight charges and labor performed by the dealer prior to the sale of a boat shall be part of the single article base and thus exempt from the local option sales tax.

The fiscal impact from enactment of this bill is estimated to be a decrease in local government revenues. Such decrease cannot be determined but is estimated to be not significant.

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

James A. Davenport, Executive Director